

Exhibit K



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HEALTH CARE SERVICES

Paul R. Berry
Vice President
Assistant General Counsel
and Assistant Secretary

October 30, 2001

Ms. Christine Saxonis
Civil Recoveries Branch
Compliance Unit Certification
Office of Counsel to the Inspector General
Specification Procedure
U.S. Department of Health & Human Services
Cohen Building, Room 5627
330 Independence Ave., S.W.
Washington, D.C. 20201

Mr. Joseph Palermo
First DataBank Inc.
1111 Bayhill Drive
San Bruno, CA 94066

Re: Report of Average Sale Price - 3rd Quarter

In conformance with: (a) the terms of the Corporate Integrity Agreement (the "CIA") entered into January 23, 2001 between Bayer Corporation ("Bayer") and the Office of the Inspector General of the United States Department of Health and Human Services ("OIG"), and (b) the State Settlement Agreement entered into August 6, 2001 between Bayer Corporation ("Bayer") and the forty-five states specified on attachment hereto, Bayer submits the following:

1. Report of Average Sale Price for the third quarter of 2001 (Section III(D)(2)(b)). This information is also included on the enclosed diskette.
2. A detailed description of the methodology used to calculate the Average Sale Price (Section III (D)(2)(c)) certified by a high managerial agent of Bayer Corporation Pharmaceutical Division.

Please contact Mr. Kevin Kuehn (203-812-2647) or myself if you have any questions.

Very truly yours,

Paul R. Berry

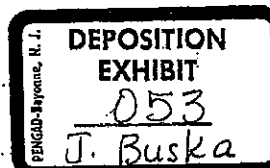
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Enclosures

cc: Attached List

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Bayer Corporation
400 Morgan Lane
West Haven, CT 06516-4175
Phone: 203 812-6081
Fax: 203 812-2795
paul.berry.b@bayer.com



Bayer Corporation
Average Sales Price Report
Q3, 2001

NAAC	Product Name	Average Sales Price	Report Quarter
00026-0372-50	37250 KOGENATE FS, 1000 IU	1.094441	200103
00026-0601-35	60135 ALPHA-1 PI, 1 GRAM	0.212403	200103
00026-0603-20	60320 THROMBATE III @ 500 IU PER VIAL	0.757452	200103
00026-0613-20	61320 PLASMANATE, 50 ML W/O SET	0.240328	200103
00026-0613-25	61325 PLASMANATE, 250 ML W/SET	0.129084	200103
00026-0618-02	61802 BAYRAB	61.433053	200103
00026-0618-10	61810 BAYRAB	55.205284	200103
00026-0631-01	63101 BAYRHO-D	111.299742	200103
00026-0631-02	63102 BAYRHO-D FULL DOSE 1ML SYRINGE W/SAFETY	73.760399	200103
00026-0631-05	63105 BAYRHO-D	208.919788	200103
00026-0634-01	63401 BAYTET	71.691465	200103
00026-0634-02	63402 BAYTET 1ML SYRINGE W/SAFETY	84.649150	200103
00026-0635-04	63504 BAYGAM 2.0 ML, VIAL SINGLE	10.522844	200103
00026-0635-12	63512 BAYGAM 10.0 ML, VIAL	8.325225	200103
00026-0636-00	63600 BAYHEPB	106.103974	200103
00026-0636-01	63601 BAYHEPB	108.293315	200103
00026-0636-02	63602 BAYHEP 1 ML SYRINGE W/SAFETY	113.680098	200103
00026-0636-03	63603 BAYHEP .5 ML NEONATAL SYRINGE W/SAFETY	108.252412	200103
00026-0636-05	63605 BAYHEPB	96.365105	200103
00026-0648-12	64812 GAMIMUNE-N 10% 10ML	5.618502	200103
00026-0648-15	64815 GAMIMUNE-N 10% 25ML	5.156240	200103
00026-0648-20	64820 GAMIMUNE-N 10% 50ML	5.698020	200103
00026-0648-24	64824 GAMIMUNE-N 10% 200ML	5.716700	200103
00026-0648-71	64871 GAMIMUNE-N 10% 100ML	5.719596	200103
00026-0665-20	66520 KOATE DVI 250 IU	0.578116	200103
00026-0665-30	66530 KOATE DVI 500 IU	0.598430	200103
00026-0665-50	66550 KOATE DVI 1000 IU	0.544952	200103
00026-0670-20	67020 KOGENATE, RECOMBINANT FACTOR 250	0.858088	200103
00026-0670-30	67030 KOGENATE, RECOMBINANT FACTOR 500	0.000000	200103
00026-0670-50	67050 KOGENATE, RECOMBINANT FACTOR 1000	0.000000	200103
00026-0684-16	68416 ALBUMIN 25%, 20 ML	0.602338	200103
00026-0684-20	68420 ALBUMIN 25%, 50 ML	0.631972	200103
00026-0684-71	68471 ALBUMIN 25%, 100 ML	0.632908	200103
00026-0685-20	68520 ALBUMIN 5%, 50 ML	0.240639	200103
00026-0685-25	68525 ALBUMIN 5%, 250 ML	0.225630	200103

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ABC	Product	Average Sale Price	Report Quarter
00026252106	BILTRICIDE 600 MG TABLETS 6'S	9.707812	200103
00026261301	DOME PASTE BANDAGE 3"	12.254744	200103
00026261401	DOME PASTE BANDAGE 4"	13.419267	200103
00026285548	NIMOTOP CAPSULES 30MG 100'S UD	5.608756	200103
00026285570	NIMOTOP CAPSULES 30MG 30'S UD	5.882158	200103
00026286148	PRECOSE 50MG 100'S UNIT DOSE	0.466912	200103
00026286151	PRECOSE 50MG BOTTLES OF 100'S	0.457414	200103
00026286251	PRECOSE 100MG BOTTLES OF 100'S	0.589687	200103
00026286351	PRECOSE 25MG 100'S	0.456882	200103
00026288351	BAYCOL .2 MG 100'S	0.902510	200103
00026288386	BAYCOL 0.2 MG 90'S BOTTLES	1.095020	200103
00026288451	BAYCOL 0.3MG 100'S	0.879509	200103
00026288486	BAYCOL 0.3 MG 90'S BOTTLES	1.121878	200103
000262885*9	BAYCOL 0.4MG DRUM	0.584681	200103
00026288551	BAYCOL 0.4MG BOTTLES OF 100	1.076128	200103
00026288569	BAYCOL 0.4MG BOTTLES OF 30	1.143261	200103
00026288586	BAYCOL 0.4 MG BOTTLES OF 90	1.143284	200103
00026288669	BAYCOL 0.8 MG 30'S BOTTLES	1.706853	200103
00026288686	BAYCOL 0.8 MG 90'S BOTTLES	1.650284	200103
00026309159	MYCELEX 1% CREAM 30 GM	0.529590	200103
00026309161	MYCELEX 1%CREAM 15 GM	0.604414	200103
00026309167	MYCELEX CREAM 90G(2X45G) TUBES	0.213342	200103
00026815120	DTIC-DOME 200MG 20ML VIAL 12'S	0.107986	200103
00026816115	MITHRACIN 2500 MCG	0.054489	200103
00026819636	TRASYLOL 100ML VIALS 6'S	1.755348	200103
00026819763	TRASYLOL 200ML VIALS 6'S	1.764764	200103
00026851106	CIPRO 100 MG UNIT DOSE 6'S	2.347855	200103
00026851248	CIPRO 250 MG 100'S UNIT DOSE	2.960114	200103
00026851251	CIPRO 250 MG BOTTLES OF 100'S	3.152173	200103
00026851348	CIPRO 500 MG 100'S UNIT DOSE	3.604024	200103
00026851351	CIPRO 500 MG BOTTLES OF 100'S	3.692377	200103
00026851448	CIPRO 750 MG 100'S UNIT DOSE	3.382389	200103
00026851450	CIPRO 750 MG BOTTLE OF 50'S	3.691512	200103
00026852736	CIPRO IV 200MG 24 BAGS BAXTER	0.086004	200103
00026852763	CIPRO IV 400MG 24 BAGS BAXTER	0.080429	200103
00026855136	CIPRO ORAL SUSPENSION 5% 100ML	1.547838	200103
00026855236	CIPRO IV 200MG 24 BAGS ABBOTT	0.082565	200103
00026855336	CIPRO ORAL SUSPENSION 10% 100ML	0.714049	200103
00026855463	CIPRO IV 400MG 24 BAGS ABBOTT	0.085508	200103
00026856220	CIPRO IV 200MG 1% 10X20ML VIAL'S	0.394256	200103
00026856464	CIPRO IV 400MG 1% 10X40ML VIALS	0.460910	200103
00026856665	CIPRO IV BULK PKG 6X120ML VIALS	0.337384	200103
00026858141	AVELOX ABC PACK (5 TABLETS PER)	5.804195	200103
00026858169	AVELOX BOTTLE OF 30 TABLETS	5.820435	200103
00026884148	ADALAT CC 30 MG UNIT DOSE 100'S	0.958647	200103
00026884151	ADALAT CC 30MG BOTTLE OF 100'S	0.844728	200103
00026884154	ADALAT CC 30MG 1000S	0.912700	200103
00026884172	ADALAT CC 30MG 5000S	0.928866	200103
00026885148	ADALAT CC 60MG UNIT DOSE 100'S	1.633984	200103
00026885151	ADALAT CC 60MG BOTTLE OF 100'S	1.410663	200103
00026885154	ADALAT CC 60 MG 1000S	1.638417	200103

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Item	Description	Average Sales Price	Report Number
00026885172	ADALAT CC 60MG 5000S	1.656547	200103
00026886148	ADALAT CC 90 MG UNIT DOSE 100'S	1.912560	200103
00026886151	ADALAT CC 90MG BOTTLE OF 100'S	1.744938	200103
00026971101	VIADUR KIT WITH IMPLANT	2573.711364	200103

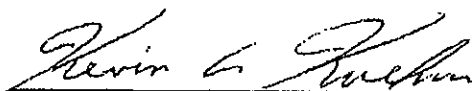
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CERTIFICATION

The undersigned, a high managerial agent of Bayer Corporation Pharmaceutical Division, hereby certifies that the attached Average Sale Price information has been communicated to First DataBank and to the State Medicaid programs listed on the attached and that it has been calculated in accordance with the methodology described herein. I further acknowledge that the Average Sale Prices so reported will be filed with and used in the administration of the State Medicaid programs identified below.

State Medicaid Programs:

Per attached list.



Kevin A. Kuehm
Vice President
Strategic Planning
Division Controlling
Bayer Corporation
Pharmaceutical Division

10/30/2001
Date

MT 038301



Average Sales Price Reporting

Specification Document

February 26, 2001

MT 038302

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1. INTRODUCTION

Bayer Corporation has entered into a Corporate Integrity Agreement ("CIA") with the Office of the Inspector General ("OIG") of the U.S. Department of Health and Human Services ("HHS") which requires quarterly reporting of the Average Sales Price ("ASP") for all government reimbursed products.

ASP is defined in the CIA as follows (Section III.D.2.A.):

Average Sales Price ("ASP") means, with respect to each dosage form, strength and volume of the drug or biologic product (without regard to any special packaging, labeling, or identifiers on the dosage form or product or package) the average of all final sales prices charged by Bayer for the drug or biologic product in the United States to all purchasers, excluding those sales exempt from inclusion in the calculation of "Best Price" for Medicaid Rebate purposes, pursuant to 42 U.S.C. § 1396r-8, and direct sales to hospitals. The prices identified in the calculation of the average sale price should be net of the following: volume discounts, prompt pay discounts; cash discounts; chargebacks; short-dated product discounts; free goods; rebates [except Medicaid Rebates] and all other price concessions provided by Bayer to any relevant purchaser, as earlier defined in this paragraph, that result in a reduction of the ultimate cost to the purchaser. Notwithstanding the foregoing, the average sale price shall not include the value of bona fide charity care or grants. Bayer Pharmaceutical Division shall report the average sale price by National Drug Code ("NDC") for each government reimbursed product identified by Bayer's NDC. The average sale price reported shall be properly weighted to reflect the volume of sales at each sale price, i.e., for each NDC, the price reported shall be an average per unit price determined by dividing the sum of all final prices charged by Bayer, net of all price reductions identified above, for a drug or biologic product in a quarter by the total number of units of that drug or biologic product sold in that quarter.

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2. ASP COMPONENTS

2.1. ASP Calculation

The following section highlights the specific components of the ASP calculation. Included are descriptions of tables and a general flow of information from the Order Processing System and other ancillary systems into the ASP Reporting System ("ARS") and out to the ASP Report. With a few specific exceptions, the ASP processes for the Biological ("Bio") and Pharmaceutical ("Pharma") Departments within the Pharmaceutical Division are identical. Following the narrative is a process flow diagram of the Bio and Pharma ASP calculation.

- The Order Processing System downloads files into ARS tables. The following describes data flow from the Order Processing System to ARS:
 - The Daily Sales records download into the *Sales_Record* table.
 - The Medicaid file, containing the federally covered drugs for the ASP calculation and units per package, downloads into the *Product* table.
 - The Customer file downloads into the *Customer* table. The Customer file will provide the Class of Trade (COT), Class Code, Customer Number, name and address for each customer at the time of download.
 - The End-User Chargeback file loads into the *Chargeback* table. This table contains information about customers who resell product to another Bayer contract customer. Product Code, Contract and Customer Number break down the information. Chargeback records provide quantity sold and dollar amounts for the original vendor price (wholesale price), the end-user Bayer contract price, and the difference between those prices (i.e. the chargeback amount due to the vendor).
 - The Tables file contains key cross-reference information, including:
 - *Classes of Trade* ("COTs")
 - *Customer Classes*
 - *Reason Codes*
 - *Key Product Codes*
 - *Pay Terms*
 - *Contract Types*
 - *VHP* (Product Family)

Each cross-reference table is loaded into its own table of the same name. These tables provide codes and descriptions. The COT, Customer Class, Reason Code, and Contract Type tables contain flags signifying whether each record is included in the ASP calculation. These flags are logically linked to the sales records so that the appropriate records are included in the ASP calculation.

- The *Record Type* table is used exclusively for the Pharma ASP calculation. It will exclude any internal adjustments (transactions such as inventory transfers that are internal to Bayer only) that appear on Pharma sales records. Bio internal adjustments are handled by the sales record Reason Codes.
- The *Product* table includes Bayer Product codes and NDC and Medicaid information from the Order Processing System. The ASP flag is set to "Yes" if the product is covered by Medicaid. The *Product* table will also serve as a cross-referencing tool when only the Bayer product code is provided.
- The *ARS Rebate* table imports its information from the Financial Forecast Model. Each product family has a corresponding rebate percentage associated with it.

- Data from Bayer Direct is added to the *Sales_Record* table with all of the necessary customer exclusions taken into account.
- Once all tables are loaded, the ASP Calculation Process starts by extracting sales record information and excludes the following:
 - COTs that are direct sales to government, hospital, export entities, and Bayer internal
 - Customer Classes that are direct sales to government, hospital, export entities, and Bayer internal
 - Contract Types that are direct sales to government, hospital, and export entities
 - Reason Codes representing excluded transactions based on criteria set forth in the CIA or Bio internal adjustments
 - Record Types (Pharma) that indicate internal adjustments
 - Non-Federally covered product codes
 - Export or Foreign Sales
 - Bayer Internal Entity Sales
- Payment terms are applied. The Pay Terms table is required to cross-reference the pay terms code on the sales record to the pay terms percentage. Pay terms percentage is applied at the line item level to the total dollars. If no prompt pay discount is indicated, none will be applied.
- For ASP reporting purposes, all products must be converted to the smallest unit of measure. The conversion factors for Bio and Pharma are:
 - Biological records, the units sold are multiplied by potency at the line item level.
 - Pharma records, the units sold are multiplied by the Units Per Package factor (listed in the Product table) at the line item level.

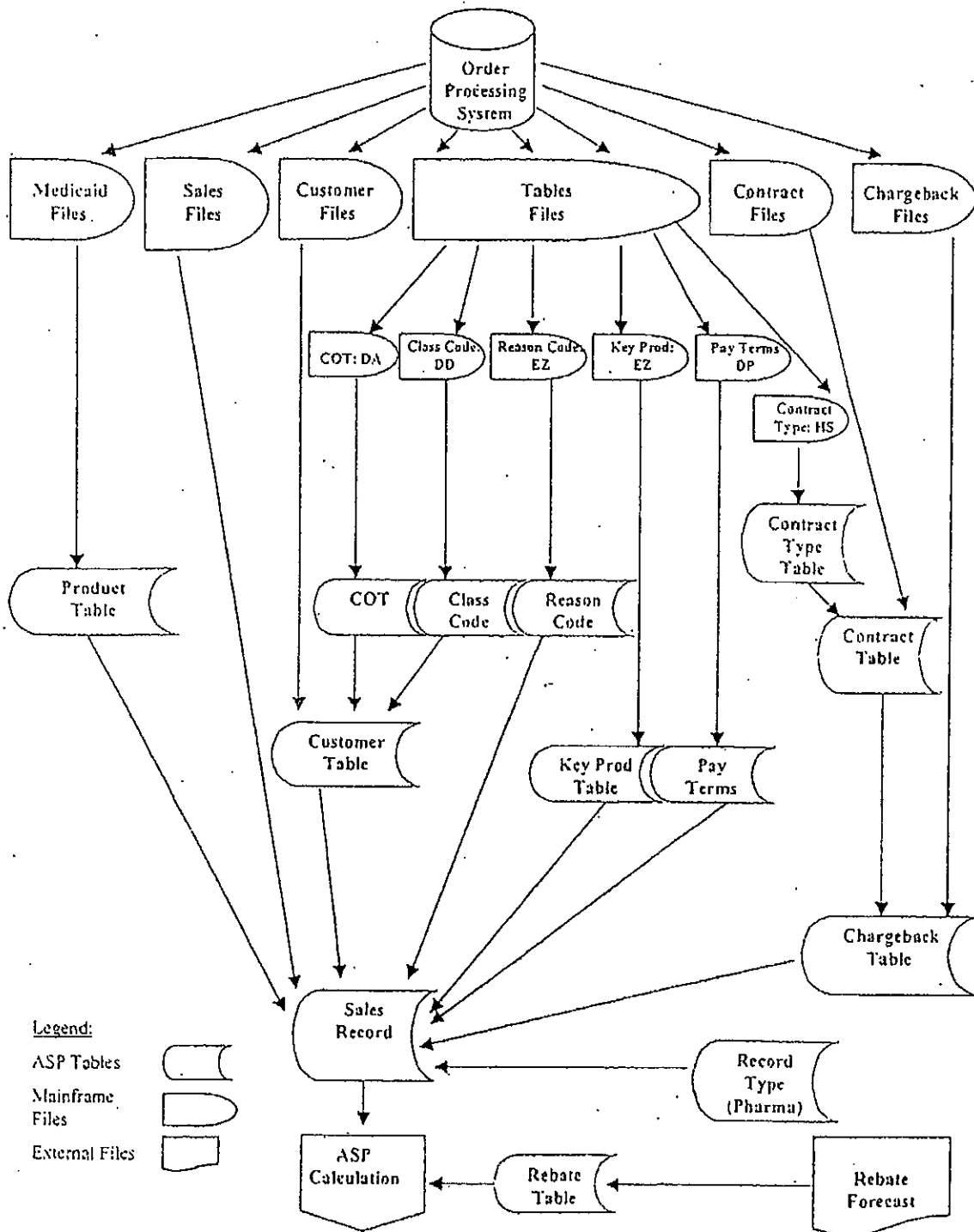
This conversion results in Calculated Units and is required to calculate ASP.

- Next, all indirect sales to governmental entities, as defined in the CIA, must be reversed so as not to be included in the ASP calculation. Each record in the *Chargeback* table contains a contract number. Each contract number corresponds to a Contract Type, which identifies the indirect sales to be reversed. Two line items are created to reverse governmental end-user sales. The chargeback line will contain the chargeback amount given to the vendor for the indirect sale. The chargeback amount is taken directly from the chargeback record. The reversal line will contain the reversed sales quantity and amount. The reversed quantity is the quantity shipped to the end user multiplied by negative one. The reversed sales amount is the original vendor price paid for that product multiplied by the reversed quantity.
- The dollars and quantities of the sales, reversal, and chargebacks are sorted and summed at the 11-digit NDC level, as required by the CIA.
- At this point, the sales, reversal, and chargebacks are combined and moved to the ASP report file.
- The rebate amount is then calculated. The Total Sales Amount minus the Reversals, Chargebacks, and Pay Terms is multiplied by the rebate percentage to produce the Rebate Amount. The rebate percentage is imported to the *ARS Rebate* table from the Financial Forecast Model. Each product family has a corresponding rebate percentage associated with it.
- The Total Sales Amount minus the Reversals, Chargebacks, Pay Terms, and Rebate Amount produces the Quarterly Dollars.

- The Total Sales Quantity minus the Reversal Quantity produces the Total Quarterly Quantity.
- Finally, ASP is calculated by dividing Quarter Dollars by Total Quarterly Quantity for each 11-digit NDC.
- The ASP Report is generated and sent 30 days after the close of the calculated quarter to HCFA and First DataBank.

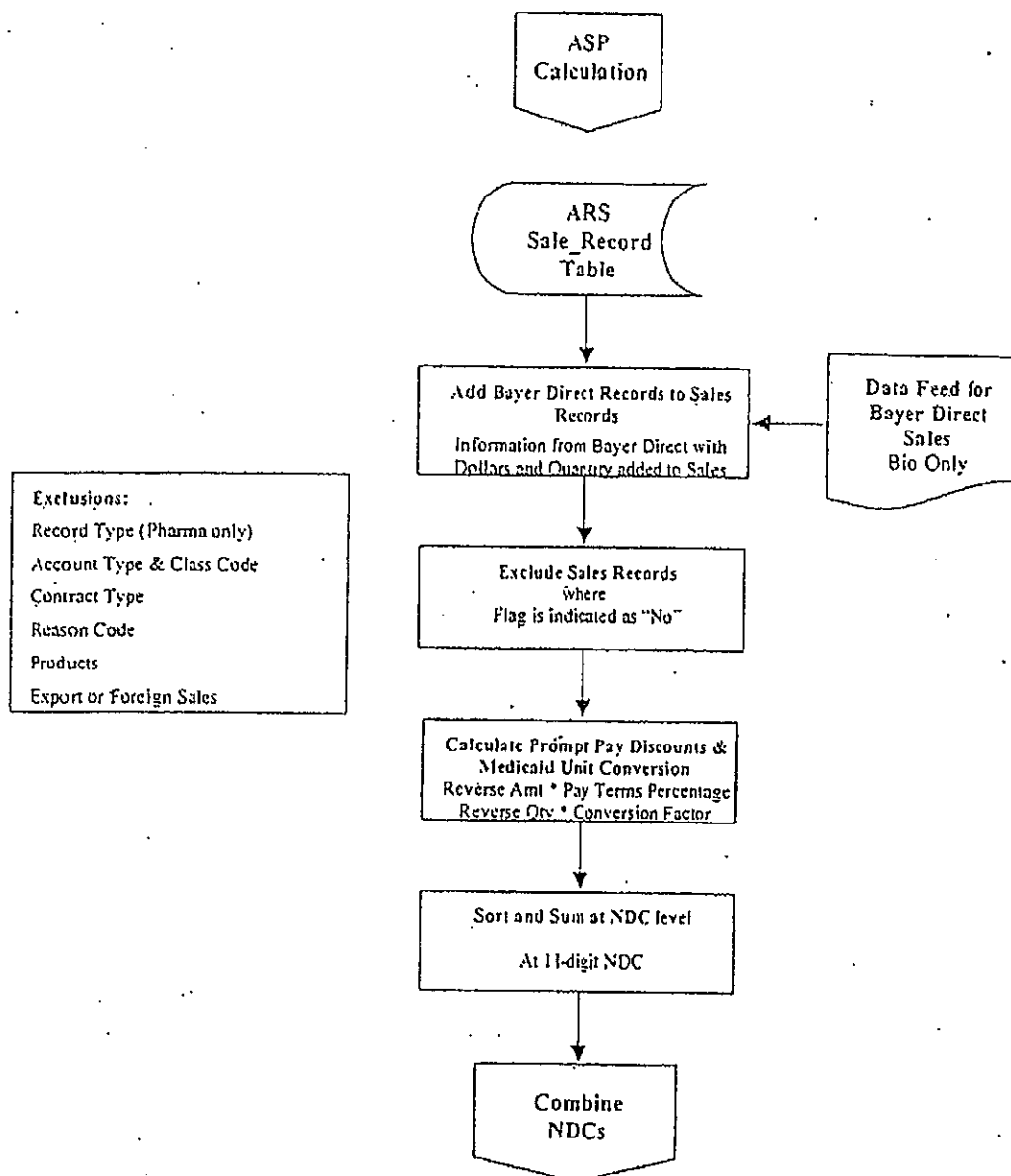
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2.2. ASP Process Flow



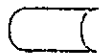
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ASP Process Flow (Details)



Legend:

ASP Tables



Mainframe Files



External Files



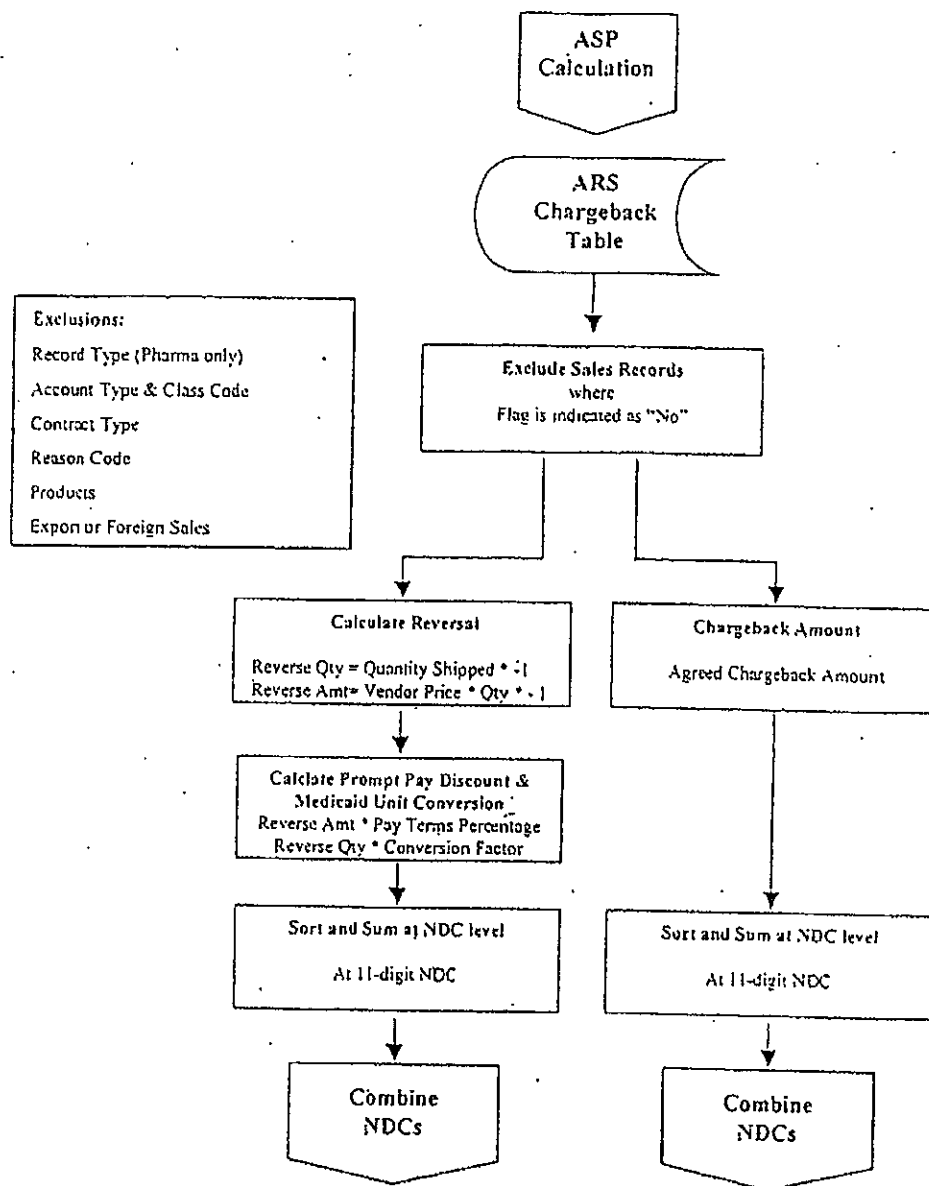
Process



*Note: While there are two separate systems, one for Bio, and one for Pharma, only one process is documented, because the process is the same, with the exception of some minor details, included in the flow chart to the left

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ASP Process Flow (Details, continued)

Legend:

ASP Tables

Mainframe

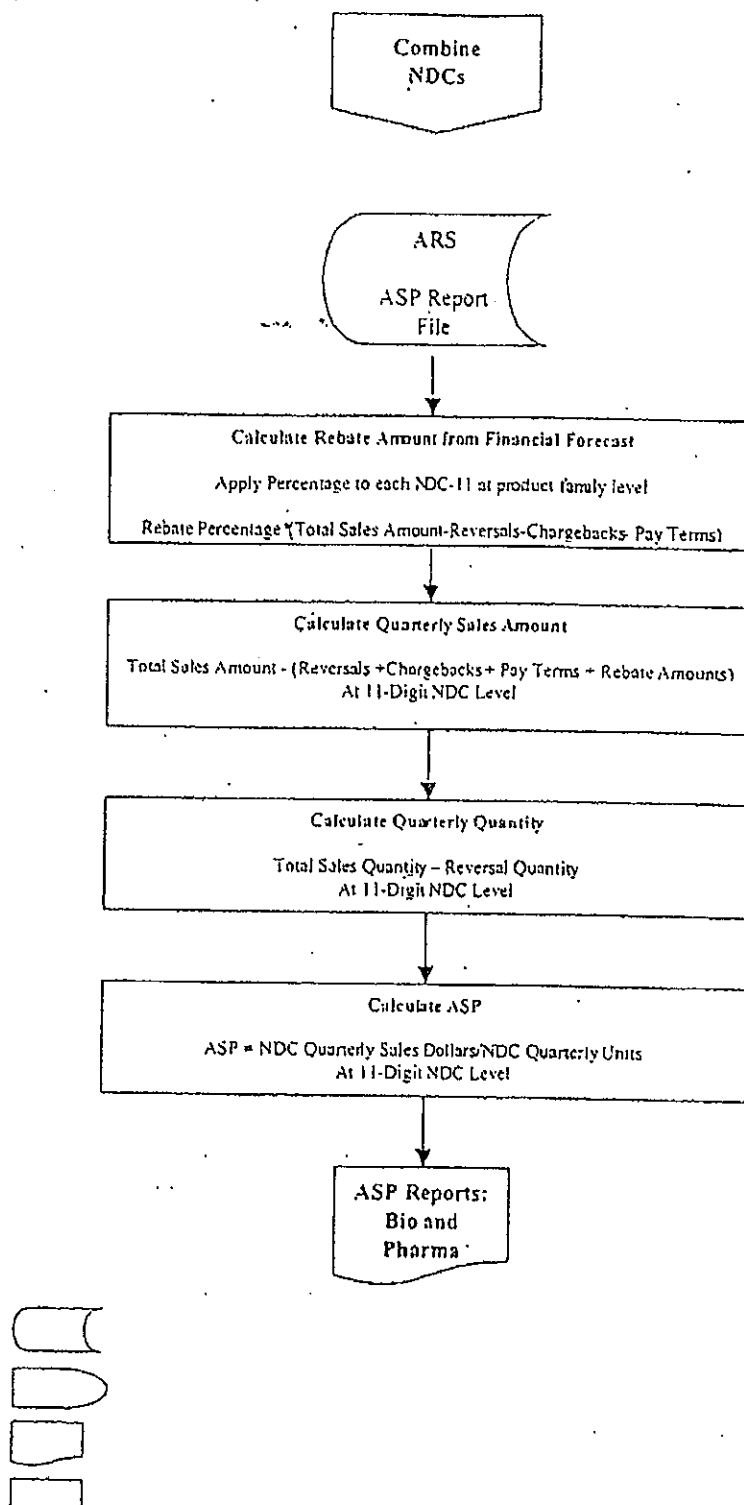
Files

External Files

Process

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ASP Process Flow (Details, continued)



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2.3. Ancillary Systems

Ancillary systems are defined as existing systems that contain data pertinent to calculating ASP. The Order Processing System, Contract and Rebate System ("CARS") V2.4.1 and CARS/IS systems are the Bayer Pharmaceutical Ancillary Systems required for the ASP Calculation.

2.3.1. Order Processing System

The Order Processing System mainframe system contains Pharma and Bio sales, chargebacks, contract and invoice information. Within the Order Processing System, there are the Pharma Sales File, Bio Sales File, Customer Files for Pharma and Bio, Medicaid Files for both Pharma and Bio, Chargeback Files for both Pharma and Bio, as well as the Pharma Tables File and the Bio Tables File.

The following descriptions of tables document the required fields for the ASP calculation from the aforementioned files.

2.3.1.1. Pharma Sales File

This file is derived from the daily multi-record format Sales Download. Sales and credit data will be extracted from the file and uploaded into ARS.

2.3.1.2. Bio Sales File

This file is derived from the daily multi-record format Sales Download. Sales and credit data will be extracted from the file and uploaded into ARS.

2.3.1.3. Pharma Customer File

This file contains the Pharma customer-specific information used to access the most current COT, Class Code, and Address information for the customer. COT and Class Code are then used to determine which customers are included/excluded from the ASP calculation.

2.3.1.4. Bio Customer File

This file contains the Bio customer-specific information used to access the most current COT, Class Code, and Address information for the customer. COT and Class Code are then used to determine which customers are included/excluded from the ASP calculation.

2.3.1.5. Pharma Medicaid File

This cross-reference table contains the Bayer Product Code, NDC, Product description and the Calculated Units conversion factor. The Medicaid File contains only those products covered for the ASP calculation.

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2.3.1.6. Bio Medicaid File

This cross-reference table contains the Bayer Product Code, NDC, Product description and the Calculated Units conversion factor (units per package). The Medicaid file contains only those products covered for the ASP calculation.

2.3.1.7. Pharma Tables File

This file has cross-reference information for the COT, Customer Class, Key Product, Pay Terms, Reason Code and Contract Type tables.

2.3.1.8. Bio Tables File

This file has cross-reference information for the COT, Customer Class, Key Product/VHP Pay Terms, Reason Code and Contract Type tables.

2.3.1.9. Pharma Chargeback File

This file contains indirect sales information for Pharma, in the form of chargebacks. This file is used to itemize the chargebacks listed in the sales records. Information from this file will allow indirect sales to federal government customers, as well as the original sale to the vendor, to be excluded from the ASP calculation.

2.3.1.10. Bio Chargeback File

As above, this file contains indirect sales information for Bio, in the form of chargebacks. This file is used to itemize the chargebacks listed in the sales records. Information from this file will allow indirect sales to federal government customers, as well as the original sale to the vendor, to be excluded from the ASP calculation.

2.3.2. Rebate Forecasting Estimate

The Finance department will provide the rebate forecasting estimates that will be uploaded into ARS for both Bio and Pharma. The rebate forecasting estimate will include the rebate forecasting percentage per product at the product family level. Those percentages will then be applied to each product within that family, at the 11-digit NDC level. Estimating a rebate forecast is necessary to properly reflect customer rebates in the ASP reporting. The Finance Department will develop the rebate forecasting model using data from CARS V2.4.1, CARS/IS, and the Biological Rebate System (See Section 3.6 below).

2.3.3. Bayer Direct

Currently, Bayer receives information regarding sales through the Bayer Direct program from a third party processor for certain Bayer biological products. The third party processor receives products from Bayer on consignment. ARS will upload this pricing information regarding sales to customers, including information on those that are to be excluded from the ASP calculation.

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2.4. Oracle ARS Table Structure

The following section describes the table structure for the ARS database.

2.4.1. Sales Record Table

This table includes sales information, as well as cross-reference information, and is used in conjunction with the Rebate and Chargebacks Tables to generate the ASP report. There is a separate Sales Record Table for both Pharma and Bio.

2.4.2. Rebate Table

This table contains information on Rebates. Fields include Key Product Code, Rebate Percentage, as well as the Quarter being reported. This information is supplied by the Finance Department in the form of an upload for inclusion in the ASP calculation. There is a separate Rebate Table for both Pharma and Bio.

2.4.3. Contract Table

This file contains customer-specific contract information downloaded from the Order Processing System for off-invoice customers. This file is used as general reference information for reporting. It is used as a lookup table to cross-reference contract numbers with their corresponding contract types, in order to isolate specific types, such as government contracts, for which direct and indirect sales should be excluded from the ASP calculation. There is a separate Contract Table for both Pharma and Bio.

2.4.4. Customer Table

Pharma and Bio Customer file information from the Order Processing System is extracted and loaded into this table. COTs and Class Codes are used from this file in order to provide the most up-to-date customer information at the time of extraction. This file is used as general reference information for reporting, with customer names and numbers, as well as address information. There is a separate Customer Table for both Pharma and Bio.

2.4.5. Class of Trade

The COT Table contains a COT, Description and ASP Flag to determine if a Class of Trade is to be included or excluded for direct and/or indirect sales. When Pharma and Bio Sales records are loaded into ARS, the COT flags are loaded into the sales table, in order to exclude specific COTs, consistent with the ASP calculation requirements. There are separate COT Tables for both Pharma and Bio.

2.4.6. Customer Class

This table is required for the ASP calculation. It is a sub-class of Class of Trade, further dividing general customer account types into more specific classes. This information is necessary in cases where an account type is not specific enough to facilitate the identification of customers that are to be excluded from the ASP calculation. A flag will signify whether each Customer Class is to be included in indirect and direct sales, based on the criteria from the CIA. There are separate Customer Class tables for both Pharma and Bio.

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2.4.7. Contract Type

This table is required for the ASP calculation. It contains codes for the different types of contracts, along with descriptions. This information is necessary in cases where customer information is not specific enough, based on COTs or customer account types, to formulate the identification of customers that are to be excluded from the ASP calculation. The table in ARS will also contain a flag that will identify those contract types that need to be excluded from both direct and indirect sales. There are separate Contract Type tables for both Pharma and Bio.

2.4.8. Key Product

This table is required for the ASP calculation in order to accurately process the rebate information from Finance. Key product refers to the product family of a drug. As rebate information is derived at the product family level, this table will serve as the lookup file to properly facilitate the inclusion of customer rebate in the ASP calculation. There is a separate Key Product table for both Pharma and Bio.

2.4.9. Product Table

The Medicaid Table, from the Order Processing System, lists all products covered by Medicaid. When Pharma and Bio Sales records are loaded into ARS, the appropriate fields for the ASP calculation will be loaded into the sales file from this table, such as NDC, Product Code, Units/Pkg, and Quarter. If a product exists in the Medicaid File, it will be included in the ASP calculation. Units/Pkg is used to determine Calculated Units, used in the ASP calculation. There are separate Product tables for both Pharma and Bio.

2.4.10. Pay Terms

This table contains codes for Pay Terms, as well as descriptions and percentages. Pay Terms are factored into the calculation of ASP to allow for inclusion of prompt pay discounts in the ASP calculation. There are separate Pay Terms tables for both Pharma and Bio.

2.4.11. Administrative Fees

Administrative fees are fees paid to non-possession takers such as Pharmacy Benefit Managers ("PBMs") and Group Purchasing Organizations ("GPOs") for services related to the rebate program they administer for the customer. Bayer does not consider such administrative fees, particularly fees up to 3%, to be a price term.

2.4.12. Sales Returns

Unexpired sales returns supported by records of returns will be included in the calculation for ASP. Returns of expired products are excluded from the calculation of ASP.

2.4.13. Bona Fide Charitable Contributions**MT 038315**

Bona fide charitable donations, charity care and grants are excluded from the calculation of ASP. For ASP reporting purposes, Bayer considers charitable contributions, grants, and charity care to be bona fide if they are provided without any conditions to purchase Bayer products, are not made to encourage prescription of Bayer products, and are not used in place of a price reduction or discount. Bayer Pharmaceutical Division's policies

and procedures prohibit the provision of non-bona fide charitable contributions, grants, and charity care.

2.4.14. Free Goods

Free goods are goods that are given for little or no charge. It is Bayer's policy that free goods may not be given to customers as part of a purchase agreement.

2.4.15. Pay Terms Reversal

Whenever indirect sales to federal governmental entities are reversed, the pay terms (i.e. prompt pay discount), corresponding to these sales are also reversed.

2.4.16. Reason Code

Bayer Reason Codes are maintained in this table. Reason Codes identify the nature of the transaction relating to inventory sales (e.g., incorrect price charged, billed but not shipped). These Reason Codes will each have a flag. When Pharma and Bio Sales records are loaded into ARS, a look-up will occur to determine whether the reason code listed on the sales record will be included in ASP. (See Section 3.3 for a complete listing of included Reason codes). There will be separate Reason Code tables for both Pharma and Bio.

2.4.17. Record Type

Bayer Record Types are maintained in this table. Because there is no download from the Order Processing System, this table is created manually. Currently three record types exist: Invoice, Debit/Credit, and Internal Adjustment. When Pharma Sales records are loaded into ARS, a look-up occurs to determine if the sales record is an included Record Type. Since Bio does not process sales records with a record type, there will be no corresponding table in the Bio system.

2.4.18. Chargebacks

Chargeback data is stored in this table from a download from the Order Processing System. It will contain the detail of vendor chargeback records listed in the Sales records. This table lists prices invoiced to the vendor, along with details regarding the customers to whom they re-sold products, as well as prices that those customers paid, based on current contracts. This table will be used to back-out indirect sales to excluded entities, as well as the original sale to the vendor for the quantities re-sold to excluded entities. There are separate Chargeback tables for both Pharma and Bio. The majority of the chargebacks are processed within fifteen days from the date of the sale. Therefore, chargebacks utilized for each quarter ASP calculation include chargebacks processed within the first fifteen days from the following quarter and excludes chargebacks processed within the first fifteen days of the current quarter.

2.4.19. ASP Report File

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The ASP Report File record entries are created as a result of the ASP Calculation. When the ASP calculation is run, the output generated will be inserted into the ASP Report File. This file will contain the Quarter of the run, Product Code, Quarterly Total Sales, Quarterly Total Quantity, and the ASP amount for each covered NDC. The ASP Report

File will store both current and historical ASP reports without re-running the ASP Calculation. There will be separate ASP Report File Tables for both Bio and Pharma.

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3. DATA ELEMENTS

3.1. Classes of Trade

Customers are grouped by COTs. There are several main COTs, such as Retail, Federal Government, etc., which are subdivided further by Class Codes.

3.1.1. Biological Classes of Trade

The following table identifies the Bio COTs that are included in ASP calculation and their descriptions.

Account Type	Class Code	Class of Trade Description
001	001	Non-Profit HMO
01	01	Plasma Fraction Distributor
Retail		
02	02	Retail Chain Pharmacy
02	048	Retail Pharmacy - LTC
02	060	Independent Retail Pharmacy
02	042	Retail Pharmacy - Clinic
02		Retail Pharmacy (No Class Code)
Consumer (End User)		
05	04	Blood Bank
05	042	Clinics
05	043	HMO
05	046	Kaiser Accounts
05	047	Mail Order Service
05	048	Long Term Care
05	05	Consumer - All Others (surg, dial, cancer ctrs)
05	07	Physicians
05	11	End-User (Prime Vendor w/o Chbk)
05	14	American Red Cross
05	17	Direct Patient Home Care
05	030	Not For Profit Hospital ¹
05	40	For Profit Hospital ¹
05	50	City - County Facilities (Non-Federal)
05	53	City - County Hospital ¹
05	55	City - County Clinic
05	57	State Facilities (Non-Federal)
05	54	State Hospital ¹
05	56	State Clinic
05	MD	Bayer MD
05		End Users (No Class Code)
06	06	Home Health Care Providers
06	048	Home Care Provider - LTC
06	060	Home Care Provider - Ind, Retail Pharmacy
06		Home Health Care Providers (No Class Code)
25	25	Bayer Direct ²
Wholesaler/Distributor		
10	10	Prime Vendors (Wholesalers w/ Chbks)
10		Prime Vendors (No Class Code)
11	11	Distributors (Wholesalers w/o Chbks)
11		Wholesalers - No Chbks (No Class Code)
12	12	Contract Owner (Wholesaler)
80	80	Buying Groups (GPO)

¹ All Hospitals are excluded from the ASP calculation if they buy direct, but are included for all indirect sales

² Bayer Direct will send information via Express Scripts.

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3.1.2. Pharmaceutical Classes of Trade

The following table identifies the Pharma COTs that are included in ASP calculation and their descriptions.

Account Type	Class Code	Class of Trade Description
Retail		
060	-	Independent Pharmacy
061	-	Retail Chain Pharmacy
Consumer (End User)		
015	-	Alternate Sites (No Class Code)
015	015	Surgey Centers
015	016	Hospice
015	017	Dialysis Centers
020	-	Physicians
032	-	City - County Facilities
032	053	City - County Hospital ¹
032	054	City - County Clinic
034	-	State Facilities
034	053	State Hospital ¹
034	054	State Clinic
040	-	Not For Profit Hospital ¹
041	-	For Profit Hospitals ¹
042	-	Clinics
043	-	HMO
044	-	Employee Provider Organization (EPO)
045	-	Drug Service Provider
046	-	Kaiser Accounts
047	047	Mail Order Service
047	-	Mail Order Service
48	-	Long Term Care
055	-	Integrated Health Systems
068	-	Blood Bank
082	06	Home Health Care
082	-	Home Health Care
Wholesaler/Distributor		
011	-	Prime Vendors (Wholesalers w/ chbks)
012	-	Contract Owner (Wholesaler)
013	-	Distributor (Wholesalers w/o chbks)
080	080	Buying Groups (GPO)
080	80	Buying Groups (GPO)
080	-	Buying Groups (GPO)

¹ All Hospitals are excluded from the ASP calculation if they buy direct, but are included for all indirect sales.

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3.1.3. CARS V2.4.1 Classes of Trade

CARS V2.4.1 COTs are different from those in the Order Processing System. The following table identifies all active COTs in CARS 2.4.1 that are eligible to receive rebates. All are included in ASP calculation.

Account Type	Class of Trade Description
CHN	Retail Chain
EPI	EPOIPA – Employer Provider Organization, Independent Practice
EPS	EPO Staff
IPA	IPA – Independent Practice Association
LTC	LTC – Long Term Care
MO	Mail Order
PBM	PBMC
STA	HMO Staff

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3.2. Contract Types

Contract Types describe the type of contract to which a sale or chargeback pertains. It is directly related to the contract number, and will be used as another level of exclusion. If a non-excluded entity purchases off of a contract of an excluded type, that sale will not be included in the ASP calculation. Different criteria exist for excluding contract types for indirect and direct sales, so both scenarios are included in the tables below.

3.2.1. Biological Contract Types

The following table identifies all included Contract Types for the Bio division and their descriptions.

Contract Type	Contract Type Description
02	Retail Pharmacy
05	End Users (Hosp&Physicians)
06	Home Care Providers (End Users)
10	Prime Vendors with Chargebacks
11	While's No CB'S-Phys Supply Hse
20	Contract Manufacturing & OEM
80	Standard Buying Group
11	Standard Buying Group
12	Standard Buying Group & Physician
13	Home Health Care Bid
14	State Bid
15	American Red Cross
16	County Bid
17	City Bid
18	Retail Pharmacy/Home Health Care
19	Kaiser

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3.2.2. Pharmaceutical Contract Types

The following table identifies all included Contract Types for the Pharma division and their descriptions.

Contract Type	Contract Type Description
32	City County Institutions
33	County Medical Institutions
34	State Institutions
40	Non-Profit Hospitals ¹
41	For-Profit Hospitals ¹
42	Private Clinics
43	H.M.O.
44	EPO - Employer Provider Organization
45	Drug Service Provider
46	Kaiser
47	Mail Order Service
48	LTC - Chargeback Sales Only
49	Long Term Care Buying Group
50	LTC - Direct and C/B Sales
55	Integrated Health System
60	Retail Pharmacies
61	Chain Pharmacies
80	Buying Group Owner
82	Home Health Care
84	City Buying Group Owner
85	County Buying Group Owner
86	State Buying Group Owner

¹ All Hospitals are excluded from the ASP calculation if they buy direct, but are included for all indirect sales.

MT 038322

3.3. Reason Codes

Reason Codes identify the nature of the transaction relating to inventory sales. These include, but are not limited to, such transactions as sales, returns, and allowances. For ASP calculation, Reason Codes are automatically included in an extract of sales and may be included or excluded in the ASP calculation (as determined by the reporting requirements).

3.3.1. Biological Reason Codes

The following table identifies the Reason Codes for the Bio division for transactions with units and dollars associated with them, as well as their descriptions:

Reason Code	Reason Code Description
	Sale of Merchandise
CAALWS	Window Allowances 51101
CABCOL	Allowance For Baycol Stocking
CACASH	Window Cash Discounts 51610
CADIFF	Diff Costs Credit
CAODXX	Outdate Return Spec. Circum.
CAPPPA	Prudent Pharma Purch Act
CARKOG	Kogenate Adj.(Price & ShortDT)
CAUSCC	Return Unsaleable Condition
CMANSS	Dist Fee For NSS/VHA/ALT
CMDMSC	Misc. Domestic Billing
CMFNSS	Distribution Fee To NSS/VHA
CSCBAK	Credit Chargeback (Normal)
CSDBAK	Debit Chargeback (Reversal)
CSDITT	Damaged In Transit
CSDMGE	Concealed Damage
CSHOTS	Overheated In Transit > \$1000
CSHOTT	Overheated In Transit < \$1000
CSIDFF	Indate Field Transfer
CSIDRT	Return Goods Indate
CSIDXX	Indate Return Misshipment
CSKCPR	Kog 250/500 Shortage Adjstment
CSLITT	Lost In Transit
CSODXX	Return Goods Special Circum.
CSPSRR	Complaint Product Return
CSPSRX	Complaint Product/Not Returned
CSQRTN	Return Goods Quarantine
CSRBIL	Cancel/Reissue Adj.
CSRECL	Return Goods Recall
CSRGAM	Gamimune 10% Promotion Rebate
CSUSCX	Return Defaced/Destroyed

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3.3.2. Pharmaceutical Reason Codes

The following table identifies all included Reason Codes for the Pharma division for transactions with units and dollars associated with them, as well as their descriptions:

Reason Code	Reason Code Description	Reason Code	Reason Code Description
	Sale of Merchandise	64	Cipro IV Volume Discount
2	Returned Overstock Merchandise	65	Contract Sales Adjustments
3	Billed But Not Received	66	Discount Reimbursement
4	Received But Not Billed	68	Adalat CC Dividend
5	Billed But Not Shipped	71	Bill Only -- No Lot #
6	Picking Error	72	VHA Contract Special Credit
7	Order Shipped In Error & Returned	74	Received Frozen Product
8	Contract Pricing Error	75	Received Hot Product
9	Received Damaged Merchandise	BUYIN	
90	Refused -- Outside Carton Damaged	C750	Adjustment for Price Decrease
10	Refused Shipment	COLT	Cipro 750 Price Decrease Shmts
12	Lost by Carrier	COMPLT	Product Complaint
13	Buy Against	CONTRT	Signed Contract Not Received
14	Chargeback	CSRECL	Trasylol Recalled Product
15	Bill Only	DS	Drop Ship Order -- List Price
16	Incorrect Price Charged	EXTEND	Contract Extended
17	Field Transfer	FREE 2 ¹	Shortage
18	Cust Ordered Product in Error	FREE 3 ¹	Damaged
20	Cust Ordered Duplicate Order	FREE 4 ¹	Returns/Exchanges
21	Duplicate Order Sent	FREE 5 ¹	Technical Complaints
22	Csd Error	FREE 6 ¹	Cipro IV/Tab Free Goods (4/93)
25	Incorrect Customer Number	FREE 7 ¹	Picking Error
26	Short Dated Merchandise Shipped	FREE 8 ¹	Adalat Free Goods Rebate
27	Bid Acceptance Grace Period	FREE 9 ¹	Refused
28	Dating Adjustment	FREE 10 ¹	Cipro E Box Promotion
31	Retail Return	FREE 11 ¹	Lost By Carrier
37	Lot # Error	FREE 12 ¹	Cipro IV Vol Price Free Goods
39	Incorrect Purchase Order #	FREE 13 ¹	Free Goods/ Competitive Prices
40	Customer Cancelled Order/Returned	FREE 14 ¹	Distribution Allowances
41	Incorrect Quantity Billed	FREE 15 ¹	Adalat CC Kaiser Vol Purch
42	Field Transfer Not Completed	FREE 16 ¹	Free Goods Promotional Monies
43	Buy Against (Other Products)	FREE 17 ¹	Contract price Adjustment
48	Contract Price Adjustment	FREE 18 ¹	Short Dated Products
49	Field Transfer -- No Lot #	FREE 19 ¹	One Shot Bld
50	Miscellaneous Credit	FREE 20 ¹	Adalat CC Buy-in Allowance
51	Cipro IV Hospital Rebate Credit	FREE 21 ¹	Allowance for Baycol Stocking
60	Shipment Redirected	FREE 22 ¹	Cipro Performance Allowance
62	Damaged Returns	FREE 23 ¹	Avelox Force Distribution Fee
63	Returned Due To Strike		

¹ Free Reason Codes: Note that many of these Reason Codes are no longer in use by Bayer. However, since Reason Codes are tied to historical records and therefore cannot be deleted, any codes that describe transactions which meet the criteria for inclusion in ASP calculation, whether still in use or not, are included.

3.4. Record Types

Transactions are captured through documents identified by their Record Types. There are three Record Types: Invoices (Record Type 1), Credit and Debit Memos (Record Type 2) and Internal Adjustments (Record Type 4). For ASP calculation for Pharma products, Record Types are automatically included in the Order Processing System sales extract and will be used as one sorting criterion to include or exclude associated transactions.

The following table identifies the Record Types that are required for ASP reporting:

Record Type	Record Type Description
1	Invoices
2	Credit and Debit Memos

3.5. Product Codes

Bayer assigns a 5 or 6-digit unique numerical code to each Bio and Pharma product that identifies the drug, strength and package size. The Bayer Product codes are different from the federally assigned 9 or 11-digit NDC (National Drug Code) identifier. In order to satisfy the CIA requirements, ASP will be calculated for each product at the 11-digit NDC package size level. The Medicaid Table in the Order Processing System maintains the Bayer product codes covered under the Medicaid Program and will determine which products are to be reported for ASP purposes.

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3.6. Rebate Reporting Process

3.6.1. Overview

The rebate forecast model is based on an analysis of historical sales and customer rebates as well as significant new customer contracts. The estimated rebate percentage will be calculated at the product family level, and will be applied to each product at the 11-digit NDC level and included in the calculation of ASP.

3.6.2. Rebate Forecasting and Reporting Process

Rebates will be included in the ASP calculation through a forecasting model, based on historical sales and customer rebate payment data. The rebate forecasting model utilizes sales data for the quarter three quarters prior to the quarter for which the ASP calculation is being performed (the "Sales Quarter"), and paid customer rebate data related to sales which occurred during the Sales Quarter and have been paid during and subsequent to the Sales Quarter.

Step 1. Data Loading. Historical sales information for the Sales Quarter and historical paid customer rebate information related to sales during the Sales Quarter and paid during and subsequent to the Sales Quarter is loaded at the product family level to a data repository (e.g. Excel spreadsheet or Oracle database).

Step 2. Forecasting. Using the historical sales and rebate data described above, an analyst analyzes significant changes in customer contracts, changes in contracting strategy or rebate structure. The analyst adjusts the historical sales and rebate data to reflect these changes and arrives at an adjusted rebate estimate for the Sales Quarter. These adjusted rebates are then divided by the sales for the Sales Quarter to arrive at a rebate percentage at the product family level. The rebate estimate percentage at the product family level, is then used to estimate rebates at the 11-digit NDC level for current quarter ASP purposes.

Step 3. Reporting in ASP. The rebate estimates at the 11-digit NDC level will then be imported into ARS and included in the ASP calculation.

Step 4. Adjusting for Actual Rebate Experience. The rebate forecast model will be refined based on a comparison of actual rebates paid to rebates estimated for historical ASP reporting periods.

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4. ASSUMPTIONS AND DEFINITIONS

Products to Be Reported

All products sold within the United States, excluding sales to Puerto Rico and Guam, with a Bayer labeler code and participating in the Medicaid Program will be included in the ASP report.

Unit of Measure for Reporting ASP

ASP will be reported at the 11-digit NDC (product package size level).

Products will be reported in calculated units derived by multiplying Bayer product units by the calculated units per package for non-potency products and for potency products by multiplying calculated units per package by the product potency.

Hospitals

Direct sales to hospitals are excluded from the ASP calculations.

Government Entities

Both direct and indirect sales to government entities are excluded from ASP reporting. Direct and indirect sales to government entities refer to those sales exempt from inclusion in the calculation of "Best Price" for Medicaid Rebate purposes, pursuant to 42U.S.C. §1396r-8. Governmental purchasers refer to federal government entities only. State, county and city entities are included in ASP calculation.

Bayer Direct

Bayer sells directly to end-user consumers through a third party processor. Some Bayer Direct customers are excluded entities. Appropriate product and customer exclusions will be made by customer type based on information provided for Bayer Direct.

Bayer MD

Bayer sells directly to physicians and physician group practices through its Bayer MD program. Bayer MD customers are all considered to be included entities.

City, County and State Entities

Many city, county and state entities are hospitals, direct sales to which are excluded from the ASP calculation. These COTs have been further broken out into subclasses, and exclusions are made based on those subclasses.

Contract Owner Class of Trade

The Contract Owner COT is only used as required by Cook County entities, which are divided into inpatient and outpatient accounts. Excluding direct sales to the facility, in-patient accounts are included in ASP calculation. Out-patient accounts are PHS entities (government entities) and are therefore excluded. Those exclusions will be done based on Contract Type from the chargeback file.

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Pharmacy Director
Alabama Medicaid Agency
501 Dexter Avenue
Montgomery, Alabama 36104

Pharmacy Director
Division of Medical Assistance
4501 Business Park Blvd.
Suite 24
Anchorage, Alaska 99503

Pharmacy Director
DOHS, Div. Of Med. Services
P.O. Box 1437
Slot 4105
Little Rock, Arkansas 72203-4105

Roberto Martinez, Chief
Medical Policy Division
714 P Street
Room 1216
Sacramento, California 95814

Pharmacy Director
Colorado Healthcare Policy & Financing
1575 Sherman Street
5th Floor
Denver, Colorado 80203

James Wietrak
Director of Quality Assurance
Connecticut Department of Social Serv.
25 Sigourney Street
Hartford, CT 06106

Pharmacy Director
EDS
248 Chapman Rd.
Suite 200, Bristol Building
Newark, Delaware 19702

Pharmacy Director
Agency for Health Care Administration
2727 Mahan Drive, Mail Stop 38
Mail Stop 38
Tallahassee, Florida 32308

Pharmacy Director
Department of Medical Assistance
2 Peachtree Street
37th Floor
Atlanta, Georgia 30338

Pharmacy Director
Department of Human Services
P.O. Box 339
Honolulu, Hawaii 96809-0339

Pharmacy Director
Department of Public Aid
Pharmacy & Ancillary Service
1812 Cog Mill Court
Springfield, Illinois 62704

Pharmacy Director
Indiana State Government Center
402 W. Washington St.
Room W-382
Indianapolis, Indiana 46204

Pharmacy Director
Department of Human Services
Hoover State Office Building
Division of Medical Services
Des Moines, Iowa 50319

Pharmacy Director
Division of Medical Services
915 Harrison Street
Docking Building, Rm 628
Topeka, Kansas 66612-1570

Pharmacy Director
Department of Medicaid Services
275 East Main Street
Frankfort, Kentucky 40621

Pharmacy Director
Bureau of Health Services Financing
6080 Esplanade Avenue
Baton Rouge, Louisiana 70806

Pharmacy Director
MAINE Bureau of Medical Services
11 State House Station
Augusta, Maine 04333

Deputy Director
Program Operation
SS-18
201 W. Preston Street
Baltimore, Maryland 21201

Pharmacy Director
Division of Medical Assistance
600 Washington Street
5th Floor
Boston, Massachusetts 02111

Pharmacy Director
Medical Service Administration
400 South Pine Street
Lansing, Michigan 48909

Pharmacy Director
Department of Human Services
444 Lafayette Rd. N.
St. Paul, Minnesota 55155

Pharmacy Director
Medicaid Division
239 North Lamar
Suite 801
Jackson, Mississippi 39211

Pharmacy Director
Division of Medical Services
3411 B Knipp
Jefferson City, Missouri 65109

Pharmacy Director
Medicaid Services Bureau
Dept. of Public Health
P.O. Box 202951, 1400 Broadway
Helena, Montana 59620

Pharmacy Director
Nevada Medicaid Office
Capital Complex
2527 N. Carson Street
Carson City, Nevada 89710

Pharmacy Director
Medicaid Administration Bureau
6 Hazen Drive
Concord, New Hampshire 03301

Pharmacy Director
Div. Medical & Assistance Health Serv.
P.O. Box 712
Trenton, New Jersey 08625-0712

Pharmacy Director
Med. Assistance Div. Drug Program
P.O. Box 2348
Santa Fe, New Mexico 87504-2348

Carl Cioppa
Bureau of Program Guidance
99 Washington Avenue, Suite 606
Albany, New York 12210-2806

Pharmacy Director
DOHR, Div. Of Medical Assistance
1985 Umstead Drive
Raleigh, North Carolina 27603

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Pharmacy Director
Pharmacy Services Unit
30 East Broad Street
31st Floor
Columbus, Ohio 43268-0423

Pharmacy Director
Pharmacy Services Section
P.O. Box 8046
Harrisburg, Pennsylvania 17105

Pharmacy Director
Department of Social Services
700 Governor's Drive
Pierre, South Dakota 57501-2291

Pharmacy Director
Vermont Medicaid Division
103 South Main Street
Waterbury, Vermont 05676

Pharmacy Director
DOH & Hr, Bureau for Medical Services
350 Capitol Street
Room 251
Charleston, West Virginia 25301

Pharmacy Director
Oklahoma Health Care Authority
4545 N. Lincoln Boulevard
Suite 124
Oklahoma City, Oklahoma 73105

Pharmacy Director
Department of Human Services
600 New London Avenue
Cranston, Rhode Island 02920

Pharmacy Director
Texas Department of Health
Bureau of Vendor Drugs
Mail Code Y915, 1100 W. 49th St.
Austin, Texas 78756-3174

Pharmacy Director
Department of Medical Assistance
600 East Broad Street
Suite 1300
Richmond, Virginia 23219

Pharmacy Director
Division of Health Care Financing
P.O. Box 309
Madison, Wisconsin 53701-0309

Pharmacy Director
OMAR-PPU
HRB
500 Summer St. NE
Salem, Oregon 97310

Pharmacy Director
Department of Health & Human
Services
1801 Main Street, Suite 1226
Columbia, South Carolina 29201

Craig Jackson
Director of Pharmacy Board
160 East 300 South, 4th Floor
P.O. Box 146741
Salt Lake City, Utah 84114-6741

Pharmacy Director
Medical Assistance Administration
805 Plum Street
Olympia, Washington 98504-5506

Pharmacy Director
Division of Health Care Financing
2300 Capital Avenue
154 Hathaway Building
Cheyenne, Wyoming 82002

MT 038329